

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF GEORGIA
COLUMBUS DIVISION**

UNITED STATES OF AMERICA	:	
	:	
v.	:	CRIMINAL NO. 4:22-CR- <u>8</u> (CDL)
	:	
NADINE WORD	:	VIOLATION: 26 U.S.C. § 7206(2)
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THE GRAND JURY CHARGES:

INTRODUCTION

At all times relevant to this Indictment:

1. Defendant **NADINE WORD** resided in Muscogee County, Georgia, within the Middle District of Georgia.

2. Between at least January 2014 and April 2018, Defendant WORD owned and operated Superior Taxes, a tax return preparation business located in Columbus, Georgia.

3. Defendant WORD prepared and filed federal income tax returns for clients at Superior Taxes in exchange for a fee.

4. The Internal Revenue Service (IRS) was an agency of the United States Department of the Treasury responsible for enforcing and administering the federal tax laws of the United States, and collecting taxes owed to the United States.

5. A Preparer Tax Identification Number (PTIN) was a number that all tax return preparers who were compensated for preparing or assisting in the preparation of United States federal tax returns, claims for refunds, or other tax forms submitted to the IRS, were required to obtain, with limited exceptions. Paid preparers were required to put PTINs or social security numbers on returns that they prepared.

6. An Electronic Filing Identification Number (EFIN) was a number assigned by the IRS to preparers who were accepted into the federal state e-file program.

7. Defendant WORD applied for and obtained both a PTIN and EFIN for use in her tax return preparation business.

8. In 2015, Defendant WORD stopped using her PTIN to file federal tax returns, although she continued to prepare and file returns using other individual's PTINs and using Superior Taxes' EFIN.

COUNTS ONE THROUGH NINE
**Aiding and Assisting in the Preparation and Presentation of False
and Fraudulent Individual Income Tax Returns**

9. The factual allegations contained in paragraphs 1 through 8 of this Indictment are realleged and incorporated herein as if copied verbatim.

10. On or about the dates below, in the Columbus Division of the Middle District of Georgia and elsewhere within the jurisdiction of this Court,

NADINE WORD,

defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of United States Individual Income Tax Returns, Forms 1040, for the taxpayers and years listed below. Defendant WORD knew the tax returns were false and fraudulent as to material matters, including, but not limited to those matters described below:

COUNT	TAXPAYER	DATE	TAX YEAR	FALSE ITEM(S)
One	B.D.	01/09/2016	2015	1. Form 1040, Line 68, Education Credit 2. Form 1040, Line 6c, Dependent 3. Form 8863, Line 27, Adjusted Qualified Education Expenses
Two	M.G.	01/27/2016	2015	1. Form 1040, Line 68, Education Credit 2. Form 8863, Line 27, Adjusted Qualified Education Expenses
Three	W.E.	01/29/2016	2015	1. Form 1040, Line 68, Education Credit 2. Form 8863, Line 27, Adjusted Qualified Education Expenses
Four	T.C.	02/10/2016	2015	1. Form 1040, Line 68, Education Credit 2. Form 8863, Line 27, Adjusted Qualified Education Expenses
Five	B.D.	01/20/2017	2016	1. Form 1040, Line 68, Education Credit 2. Form 1040, Line 6c, Dependent 3. Form 8863, Line 27, Adjusted Qualified Education Expenses
Six	T.C.	01/30/2017	2016	1. Form 1040, Line 68, Education Credit 2. Form 8863, Line 27, Adjusted Qualified Education Expenses 3. Schedule C, Profit or Loss from Business
Seven	M.G.	02/28/2017	2016	1. Form 1040, Line 68, Education Credit 2. Form 8863, Line 27, Adjusted Qualified Education Expenses
Eight	W.E.	03/11/2017	2016	1. Form 1040, Line 68, Education Credit 2. Form 8863, Line 27, Adjusted Qualified Education Expenses 3. Schedule C, Profit or Loss from Business
Nine	B.D.	01/30/2018	2017	Form 1040, Line 6c, Dependents


All in violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

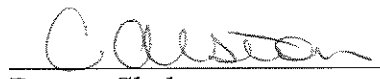
s/ Foreperson of the Grand Jury
FOREPERSON OF THE GRAND JURY

PETER D. LEARY
UNITED STATES ATTORNEY

Presented by:


AMELIA G. HELMICK
ASSISTANT UNITED STATES ATTORNEY

Filed in open court this 13 day of April, 2022.


Deputy Clerk